

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Avon Community School Corp (3315)**

Avon Community School Corp (3315)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$24,408,742	\$23,457,048	\$23,551,786	\$22,621,083	-2%	-4%
Noncertified Salaries (120)	\$3,240,174	\$3,026,464	\$3,308,762	\$3,353,982	1%	1%
Group Health Insurance (222)	\$3,408,953	\$3,351,439	\$3,422,758	\$3,181,825	-2%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,933,958	\$1,878,453	\$1,873,380	\$1,803,828	-2%	-4%
Social Security-Certified Employee Retirement (212)	\$1,708,384	\$1,679,503	\$1,634,402	\$1,561,954	-2%	-4%
Transfer Tuition - Other (569)	\$1,393,236	\$792,671	\$1,450,929	\$1,354,381	-1%	-7%
Textbooks (630)	\$841,076	\$698,743	\$300,541	\$1,085,892	7%	261%
Other General Supplies (615, 660 to 689)	\$430,138	\$362,429	\$525,921	\$451,553	1%	-14%
Operational Supplies (611)	\$471,694	\$485,118	\$391,060	\$422,237	-3%	8%
Workers Compensation Insurance (225)	\$6,520	\$2,404	\$0	\$335,524	168%	N/A
Public Employees Retirement Fund (214)	\$214,071	\$208,507	\$249,940	\$301,960	9%	21%
Nonlicensed Employees Temporary Salaries (136)	\$321,518	\$310,370	\$317,948	\$293,486	-2%	-8%
Social Security-Noncertified Employee Retirement (211)	\$239,304	\$222,531	\$243,649	\$249,186	1%	2%
Other Purchased Professional and Technical Services (319)	\$185,860	\$205,159	\$230,248	\$215,301	4%	-6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$153,862	\$157,313	\$144,575	\$143,163	-2%	-1%
Library Books (640)	\$109,383	\$94,979	\$77,069	\$83,156	-7%	8%
Licensed Employees Temporary Salaries (135)	\$79,345	\$69,498	\$61,193	\$58,448	-7%	-4%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$145,846	\$54,963	N/A	-62%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$6,623	\$18,467	\$10,444	\$50,082	66%	380%
Computer Hardware (741)	\$0	\$0	\$54,736	\$46,833	N/A	-14%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$43,796	\$37,722	\$37,647	\$38,216	-3%	2%
Dues and Fees (810)	\$28,784	\$28,770	\$33,786	\$33,210	4%	-2%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$29,153	\$32,021	N/A	10%
Other Purchased Services (593)	\$536	\$4,451	\$1,900	\$25,352	162%	> 500%
Stipends (131)	\$0	\$0	\$12,671	\$23,830	N/A	88%
Purchased Professional and Technical Pupil Services (313)	\$0	\$2,981	\$1,164	\$23,102	N/A	> 500%
Purchased Property Services; Repairs and Maintenance Services (430)	\$81,776	\$40,833	\$94,694	\$20,543	-29%	-78%
Travel (580)	\$48,676	\$22,207	\$24,723	\$16,060	-24%	-35%
Purchased Property Services; Rentals (440)	\$9,376	\$10,098	\$14,703	\$14,577	12%	-1%
Periodicals (650)	\$25,255	\$17,168	\$18,988	\$12,206	-17%	-36%
Other Technology Hardware (746)	\$0	\$0	\$1,573	\$11,376	N/A	> 500%
Unemployment compensation (230)	\$66,409	\$120,895	\$2,833	\$6,141	-45%	117%
Food Purchases (614)	\$32	\$0	\$2,579	\$4,802	251%	86%
Bank Service Charges (871)	\$14,994	\$5,602	\$4,702	\$4,504	-26%	-4%
Equipment (730)	\$40,867	\$91,114	\$15,582	\$3,167	-47%	-80%

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Avon Community School Corp (3315)

Avon Community School Corp (3315)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased Professional and Technical Instruction Services (311)	\$31,041	\$28,929	\$2,388	\$2,535	-47%	6%
Terminal Leave (125)	\$0	\$0	\$0	\$1,830	N/A	N/A
Technology Related Professional Development (748)	\$0	\$0	\$965	\$1,724	N/A	79%
Awards (875)	\$69	\$76	\$76	\$1,140	102%	> 500%
Group Life Insurance (221)	\$657	\$582	\$642	\$508	-6%	-21%
Wireless Equipment (743)	\$0	\$0	\$0	\$173	N/A	N/A
Purchased Professional and Technical Staff Services (314)	\$12,618	\$0	\$0	\$150	-67%	N/A
Group Accident Insurance (223)	\$120	\$89	\$178	\$72	-12%	-60%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$0	\$259	\$0	N/A	-100%
Purchased Professional and Technical Statistical Services (317)	\$0	\$0	\$15,000	\$0	N/A	-100%
Connectivity (744)	\$0	\$0	\$40,613	\$0	N/A	-100%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$298	\$0	N/A	-100%
Gasoline and Lubricants (613)	\$697	\$589	\$627	\$0	-100%	-100%
Student Academic Achievement Total	\$39,558,543	\$37,433,200	\$38,352,928	\$37,946,074	-1%	-1%
Student Instructional Support						
Certified Salaries (110)	\$4,307,802	\$4,403,740	\$4,308,225	\$4,261,762	0%	-1%
Noncertified Salaries (120)	\$1,551,392	\$1,550,428	\$1,558,609	\$1,523,063	0%	-2%
Group Health Insurance (222)	\$878,841	\$890,625	\$919,572	\$917,002	1%	0%
Purchased Professional and Technical Pupil Services (313)	\$598,821	\$594,552	\$646,743	\$668,776	3%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$329,177	\$320,273	\$314,971	\$315,440	-1%	0%
Social Security-Certified Employee Retirement (212)	\$302,227	\$304,802	\$300,583	\$296,865	0%	-1%
Public Employees Retirement Fund (214)	\$117,074	\$121,358	\$134,880	\$151,634	7%	12%
Social Security-Noncertified Employee Retirement (211)	\$109,068	\$109,778	\$109,522	\$106,055	-1%	-3%
Other Purchased Professional and Technical Services (319)	\$66,381	\$76,336	\$76,350	\$89,991	8%	18%
Operational Supplies (611)	\$61,285	\$48,867	\$58,508	\$56,054	-2%	-4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$27,419	\$30,978	\$27,455	\$30,378	3%	11%
Travel (580)	\$12,771	\$19,291	\$16,871	\$21,740	14%	29%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$5,848	\$17,441	N/A	198%
Postage and Postage Machine Rental (532)	\$30,767	\$20,886	\$16,274	\$16,465	-14%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$14,617	\$13,381	\$13,031	\$13,042	-3%	0%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$7,503	N/A	N/A
Group Life Insurance (221)	\$5,272	\$4,548	\$4,505	\$3,596	-9%	-20%
Equipment (730)	\$0	\$0	\$2,368	\$2,836	N/A	20%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$2,750	N/A	N/A
Stipends (131)	\$0	\$0	\$485	\$2,012	N/A	315%

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Avon Community School Corp (3315)

Avon Community School Corp (3315)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Terminal Leave (125)	\$0	\$0	\$0	\$1,290	N/A	N/A
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$0	\$651	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$0	\$541	N/A	N/A
Group Accident Insurance (223)	\$685	\$608	\$604	\$510	-7%	-16%
Food Purchases (614)	\$0	\$0	\$720	\$121	N/A	-83%
Workers Compensation Insurance (225)	-\$3,686	\$0	\$0	\$0	N/A	N/A
Unemployment compensation (230)	\$25,353	\$4,799	\$0	\$0	-100%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$1,682	\$0	N/A	-100%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$550	\$0	N/A	-100%
Student Instructional Support Total	\$8,435,266	\$8,515,250	\$8,518,355	\$8,507,518	0%	0%
Overhead and Operational						
Noncertified Salaries (120)	\$8,205,626	\$8,277,792	\$8,292,723	\$8,263,919	0%	0%
Food Purchases (614)	\$1,725,239	\$1,741,156	\$2,054,991	\$2,012,580	4%	-2%
Light and Power - Other than Heating and Cooling (625)	\$1,310,320	\$1,545,439	\$1,590,282	\$1,736,098	7%	9%
Group Health Insurance (222)	\$1,715,478	\$1,710,007	\$1,772,722	\$1,655,232	-1%	-7%
Public Employees Retirement Fund (214)	\$631,860	\$661,538	\$749,690	\$866,501	8%	16%
Gasoline and Lubricants (613)	\$758,953	\$821,874	\$828,498	\$829,352	2%	0%
Social Security-Noncertified Employee Retirement (211)	\$622,744	\$608,501	\$609,186	\$615,950	0%	1%
Operational Supplies (611)	\$766,620	\$488,637	\$651,237	\$589,009	-6%	-10%
Certified Salaries (110)	\$1,284,621	\$655,359	\$545,485	\$566,175	-19%	4%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$1,040,700	\$748,772	\$748,378	\$533,335	-15%	-29%
Heating and Cooling for Buildings - Gas (622)	\$462,257	-\$150,413	\$846,844	\$431,407	-2%	-49%
Purchased Property Services; Repairs and Maintenance Services (430)	\$517,502	\$464,349	\$365,849	\$385,057	-7%	5%
Pre-2008 object code - temporary salaries (header) (130)	\$517,300	\$147,159	\$289,182	\$343,319	-10%	19%
Utility Services Water and Sewage (411)	\$198,202	\$8,390	\$23,179	\$253,894	6%	> 500%
Other Purchased Professional and Technical Services (319)	\$145,687	\$155,297	\$182,394	\$108,173	-7%	-41%
Purchased Property Services; Rentals (440)	\$462,158	\$211,634	\$123,037	\$97,433	-32%	-21%
Telephone (531)	\$78,024	-\$1,746	\$106,623	\$77,883	0%	-27%
Tires and Repairs (612)	\$40,590	\$77,166	\$61,313	\$66,431	13%	8%
Overtime Salaries (140)	\$41,091	\$18,224	\$26,261	\$64,680	12%	146%
Purchased Professional and Technical Staff Services (314)	\$12,410	\$7,540	\$23,013	\$58,836	48%	156%
Purchased Professional and Technical Board of Education Services (318)	\$750	\$4,827	\$17,700	\$54,805	192%	210%
Miscellaneous Objects (876 to 899)	\$305,960	\$79,991	\$58,142	\$45,236	-38%	-22%
Other Purchased Services (593)	\$28,303	\$19,798	\$20,440	\$41,321	10%	102%
Teacher Retirement Fund, After 7-1-95 (216)	\$65,561	\$60,357	\$53,598	\$40,706	-11%	-24%

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Avon Community School Corp (3315)

Avon Community School Corp (3315)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Workers Compensation Insurance (225)	\$120,932	\$23,176	\$0	\$40,420	-24%	N/A
Utility Services Removal of Refuse and Garbage (412)	\$53,888	-\$5,162	\$2,874	\$40,318	-7%	> 500%
Social Security-Certified Employee Retirement (212)	\$78,732	\$28,838	\$28,890	\$30,724	-21%	6%
Travel (580)	\$42,574	\$32,686	\$26,504	\$24,547	-13%	-7%
Board Members Compensation (115)	\$20,256	\$25,698	\$18,130	\$21,824	2%	20%
Bank Service Charges (871)	\$23,770	\$21,363	\$30,879	\$21,328	-3%	-31%
Other General Supplies (615, 660 to 689)	\$21,267	\$1,927	\$18,778	\$18,816	-3%	0%
Terminal Leave (125)	\$0	\$0	\$21,482	\$15,753	N/A	-27%
Postage and Postage Machine Rental (532)	\$7,279	\$5,431	\$12,540	\$14,295	18%	14%
Equipment (730)	\$125,993	\$42,103	\$48,757	\$13,292	-43%	-73%
Dues and Fees (810)	\$10,795	\$11,585	\$10,425	\$10,496	-1%	1%
Purchased Services; Student Transportation Services (510)	\$2,357	\$4,008	\$0	\$8,485	38%	N/A
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$6,557	N/A	N/A
Awards (875)	\$0	\$0	\$0	\$6,252	N/A	N/A
Advertising (540)	\$3,525	\$5,255	\$3,438	\$5,802	13%	69%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,449	\$0	\$0	\$4,072	-7%	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,776	\$3,037	\$3,076	\$2,999	-6%	-2%
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$0	\$2,188	N/A	N/A
Unemployment compensation (230)	\$34,898	\$39,218	\$2,497	\$2,140	-50%	-14%
Group Life Insurance (221)	\$1,660	\$1,276	\$1,297	\$1,098	-10%	-15%
Official Bond Premiums (525)	\$3,390	\$3,848	\$6,930	\$658	-34%	-91%
Printing and Binding (550)	\$28,740	\$5,184	\$3,214	\$591	-62%	-82%
Group Accident Insurance (223)	\$217	\$171	\$174	\$161	-7%	-7%
Other Employee Benefits (241 to 290)	\$0	\$160	\$0	\$0	N/A	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$345	\$0	\$0	N/A	N/A
Vehicles (731)	\$100,592	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$13,039	\$0	\$0	\$0	-100%	N/A
Severance/Early Retirement Pay (213)	\$59,854	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$8,766	-\$5,492	\$1,726	\$0	-100%	-100%
Overhead and Operational Total	\$21,709,704	\$18,606,303	\$20,282,377	\$20,030,149	-2%	-1%
Nonoperational						
Buildings (720)	\$22,877,048	\$18,078,854	\$13,353,092	\$14,665,000	-11%	10%
Interest on Bonds or Notes (832)	\$470,007	\$6,208,702	\$11,360,887	\$10,309,425	116%	-9%
Redemption of Principal (831)	\$0	\$0	\$265,000	\$555,000	N/A	109%
Certified Salaries (110)	\$431,412	\$371,507	\$328,548	\$282,600	-10%	-14%

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Avon Community School Corp (3315)**

Avon Community School Corp (3315)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$365,494	\$460,774	\$184,683	\$155,316	-19%	-16%
Noncertified Salaries (120)	\$152,206	\$134,072	\$151,734	\$148,446	-1%	-2%
Seldom or Non-Recurring Fines (825)	\$0	\$0	\$0	\$91,620	N/A	N/A
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$106,871	\$28,616	N/A	-73%
Teacher Retirement Fund, After 7-1-95 (216)	\$39,394	\$31,770	\$28,663	\$24,284	-11%	-15%
Social Security-Certified Employee Retirement (212)	\$33,001	\$28,421	\$25,132	\$21,385	-10%	-15%
Other Purchased Professional and Technical Services (319)	\$247,705	\$212,620	\$9,289	\$18,147	-48%	95%
Purchased Professional and Technnical Board of Education Services (318)	\$19,500	\$18,525	\$18,900	\$17,925	-2%	-5%
Social Security-Noncertified Employee Retirement (211)	\$11,644	\$10,257	\$11,605	\$11,351	-1%	-2%
Computer Hardware (741)	\$390,932	\$17,436	\$9,389	\$11,286	-59%	20%
Equipment (730)	\$584,302	\$403,145	\$48,494	\$5,616	-69%	-88%
Purchased Property Services; Rentals (440)	\$36,508	\$3,183	\$3,158	\$3,075	-46%	-3%
Awards (875)	\$2,000	\$2,000	\$0	\$3,000	11%	N/A
Technology Related Professional Development (748)	\$2,357	\$3,964	\$2,100	\$850	-23%	-60%
Operational Supplies (611)	\$3,054	\$0	\$1,489	\$830	-28%	-44%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,006	\$1,139	\$784	\$740	-7%	-6%
Dues and Fees (810)	\$1,106	\$200	\$800	\$700	-11%	-13%
Bank Service Charges (871)	\$0	\$0	\$0	\$600	N/A	N/A
Public Employees Retirement Fund (214)	\$373	\$38	\$207	\$80	-32%	-61%
Unemployment compensation (230)	\$587	\$253	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$188,664	\$1,391,568	\$68,876	\$0	-100%	-100%
Workers Compensation Insurance (225)	\$2,745	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$0	\$173	\$158	\$0	N/A	-100%
Nonoperational Total	\$25,861,044	\$27,378,601	\$25,979,857	\$26,355,891	0%	1%
Grand Total	\$95,564,557	\$91,933,353	\$93,133,517	\$92,839,632	-1%	0%